

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – G TIER - II
BALANCE SHEET AS AT SEPTEMBER 30,2016

	Schedules	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Liabilities			
Unit Capital	2	160,265,289	109,383,041
Reserves and Surplus	3	165,961,036	85,088,352
Current Liabilities and Provisions	4	454,108	87,308
	Total	326,680,433	194,558,702
Assets			
Investments	5	317,525,423	190,644,609
Deposits		-	-
Other Current Assets	6	9,155,010	3,914,093
	Total	326,680,433	194,558,702

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REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2016

Particulars	Half Year ended Sept 30, 2016 ₹	Half Year ended Sept 30, 2015 ₹
Income		
Dividend	-	-
Interest	10,347,432	6,892,519
Profit on sale/redemption of investments	469,955	336,667
Profit on inter-scheme transfer/sale of investments	-	-
Unrealized gain on appreciation in investments	18,329,351	310,331
Other income	-	-
- Miscellaneous Income	-	-
Total	29,146,738	7,539,517
Expenses and Losses		
Unrealized losses in value of investments	-	-
Loss on sale/redemption of investments	-	-
Loss on inter-scheme transfer/sale of investments	-	-
Management fees (including service Tax)	13,774	10,721
NPS Trust fees	13,772	-
Custodian fees (including service Tax)	11,679	7,282
CRA Fees	-	-
Less: Amount recoverable on sale of units on account of CRA Charges	-	-
Other Expenses, if any	-	-
Total	39,225	18,002
Surplus/(Deficit) for the year	29,107,513	7,521,515
Net Surplus brought forward from previous year	45,948,161	31,369,252
Less: Adjustment for Previous years unrealised appreciation reserve	-	-
Add: Net Change in Unrealised Depreciation Reserve during the year	-	-
Amount carried forward to Balance Sheet	75,055,674	38,890,767

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2016

Schedule 2	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Unit Capital		
Initial Capital*	5,654	5,654
Outstanding at the beginning of the year	130,567,082	92,552,509
Add :Units issued during the year	37,348,449	19,248,998
Less: Units redeemed during the year	7,650,242	2,418,466
Outstanding at the end of the year	160,265,289	109,383,041
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	13,056,708	9,255,250.86
Add :Units issued during the year	3,734,845	1,924,899.82
Less: Units redeemed during the year	765,024	241,846.57
Outstanding Units at the end of the year	16,026,529	10,938,304.11
Schedule 3		
	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	62,790,157	34,192,341
Add: Premium on Units issued	35,169,197	13,735,462
Less: Premium on Units redeemed	7,053,992	1,730,217
Closing Balance	<u>90,905,362</u>	<u>46,197,586</u>
Appropriation Account		
Surplus/(Deficit) carried forward	75,055,674	38,890,766
Closing Balance	<u>75,055,674</u>	<u>38,890,766</u>
Unrealised Appreciation Account		
Opening Balance	-	-
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Less: Transferred to Revenue Account	-	-
Closing Balance	<u>-</u>	<u>-</u>
Total	<u>165,961,036</u>	<u>85,088,352</u>

Schedule 4	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses	-	-
Book Overdraft	-	-
Redemption Payable	416,369	24,321
TDS Payable	-	-
Contract for Purchase of Investments	-	50,855
NPS Charges Payable	7,449	-
Management Fee Payable	8,569	5,238
Custodial Charges Payable	21,721	6,895
Amount Payable to Other Schemes	-	-
	<u>454,108</u>	<u>87,308</u>

Schedule 5	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	317,525,423	190,644,609
Commercial Paper	-	-
Others - Mutual Fund Units	-	-
- Certificates of Deposit	-	-
Total	317,525,423	190,644,609

Schedule 6	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Other Current Assets		
Balances with bank in a current account	120,778	49,558
Contracts for sale of investments	4,200,000	50,855
Outstanding and accrued income	4,834,232	3,813,679
Dividend Receivable	-	-
Brokerage receivable from PFM	-	-
Application money pending allotment	-	-
Receivable from other scheme	-	-
Others (Mutual Fund - Pending for Unit Allocation)	-	-
	9,155,010	3,914,093

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NPS TRUST A/c - SBI PENSION FUND - SCHEME G - Tier II
Notes annexed to and forming part of the Financial Statements

Schedule 7	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
INTEREST INCOME		
Bank Interest	5	53
Interest Income - Government Securities	10,347,427	6,892,466
	10,347,432	6,892,519

Schedule 8	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
REALISED GAINS ON SALE/REDEMPTION OF INVESTMENTS		
Profit on Sale of Government Securities	375,405	292,295
Profit on Sale of Mutual Fund Scheme Units	94,550	44,372
	469,955	336,667

Schedule 9	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME		
Profit on Sale of Government Securities	-	-
	-	-

Schedule 10	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Mutual Fund	-	-
	-	-

Schedule 11	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS - Inter Scheme		
Loss on Sale of Government Securities	-	-
	-	-

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Notes annexed to and forming part of the Financial Statements (Refer Schedule 5)

Govt. Securities				
Sr. No.	Security Description	As on 31.09.2016		
		Face Value (Rs.)	Mkt. Value (Rs.)	% to Asset Class
1	10.18% Goi 2026 11.09.2026	30000	36,086	0.02%
2	6.90% Oil Bond 2026	330000	323,938	0.13%
3	7.95% Goi 2032	2000000	2,153,754	0.58%
4	7.28% Gsec 2019 03.06.2019	1350000	1,368,630	0.24%
5	7.59% Goi 2026 11.01.2026	19000000	19,807,025	0.32%
6	7.59% Goi 2029 20.03.2029	30000000	31,407,000	2.52%
7	7.73 % Govt Sec 2034 19.12.2034	1000000	1,061,400	3.06%
8	7.80% Goi 2020 03.05.2020	1800000	1,853,777	2.68%
9	7.88 % Govt Sec 2030 19.03.2030	39900000	42,728,910	0.75%
10	7.95% Oil Bond 2025 18.01.2025	740000	768,932	1.39%
11	8.28% Goi 2032 15-02-2032	5680000	6,261,314	2.70%
12	8.30% Goi 02/07/2040	6840000	7,682,941	0.02%
13	8.33% Goi 2036	5990000	6,709,393	4.28%
14	8.13% Goi 2022 21.09.2022	1700000	1,796,208	1.83%
15	8.13% Govt Sec 2045 22.06.2045	17280000	19,281,024	2.68%
16	8.15% Goi 2026 24.11.2026	2000000	2,150,000	3.23%
17	8.17 % Govt Securities 2044 01.12.2044	32000000	35,728,000	3.53%
18	8.20% Goi 2025	3150000	3,390,402	0.82%
19	8.24% Govt Of India 2027 15.02.2027	6070000	6,585,343	4.33%
20	8.24% Gsec 2018 22.04.2018	40000	40,878	0.00%
21	8.24 % Goi 2033 10.11.2033	4450000	4,917,250	0.03%
22	8.26% Goi 2027 02.08.2027	9600000	10,396,800	0.00%
23	8.30% Goi 2042 31.12.2042	4100000	4,622,750	0.08%
24	8.32% Goi 2032 02.08.2032	6010000	6,655,474	0.26%
25	8.33 % Gsec 2026 09-07-2026	7220000	7,866,038	0.76%
26	8.35% Goi 2022 14/05/2022	30000	31,929	0.12%
27	8.40% Goi 2024 28.07.2024	1000000	1,078,500	0.17%
28	8.60% Goi 2028 02.06.2028	3850000	4,289,670	0.02%
29	8.83% Goi 2041 12.12.2041	7500000	8,904,750	0.07%
30	8.83% Gsc 2023 25/11/2023	1800000	1,981,579	0.45%
31	8.97% Goi 2030 05.12.2030	9290000	10,729,950	0.09%

32	9.23% Gsc 2043 23/12/2043	33060000	40,961,340	0.05%
33	7.95 % Maharastra Sdl Sdl 2023 03/07/2023	220000	227,741	0.11%
34	8.10 % Tamil Nadu Sdl 2023 08/05/2023	70000	72,921	0.02%
35	8.14% Maharashtra Sdl 2025 27.05.2025	400000	420,534	0.18%
36	8.25% Maharashtra Sdl 2025 10.06.2025	600000	635,068	0.00%
37	8.29% Kerala Sdl 2025 29.07.2025	310000	328,776	0.00%
38	8.29% Rajasthan Sdl 2024 Spl 23.06.2024	7500000	7,852,485	0.00%
39	8.34% Uttar Pradesh Sdl 2020 22.12.2020	10000	10,432	0.58%
40	8.35% Rajasthan Sdl 2020 06.10.2020	180000	187,611	0.48%
41	8.36 % Punjab Sdl 2021 08-04-2021	600000	624,470	0.78%
42	8.39% Meghalaya Sdl 2020 22.09.2020	1750000	1,824,783	16.37%
43	8.39% West Bengal Sdl 2020 13.10.2010	270000	281,685	1.97%
44	8.41% Puducherry 2020 10.11.2020	380000	397,015	0.01%
45	8.43% Meghalaya Sdl 2020 12.11.2020	40000	41,814	1.76%
46	8.65% J K Spl Sdl 2028 30.03.2028	2500000	2,720,865	16.18%
47	8.82% Bihar Sdl 2026 24.02.2026	1200000	1,317,998	0.00%
48	8.83% Maharastra Sdl 2024 11/06/2024	600000	652,425	0.00%
49	8.92% Tamil Nadu Sdl 2022 05.09.2022	150000	161,584	0.00%
50	9.01% Karnatak Sdl 2024 25/06/2024	400000	439,388	0.85%
51	9.15% Kerala Sdl 2022 23.05.2022	1000000	1,085,107	0.43%
52	9.19% Tamil Nadu 2021 09.11.2021	200000	216,177	12.93%
53	9.37% Kerala Sdl 2024 23/04/2024	10000	11,160	7.63%
54	9.38 Andhra Pradesh Sdl 2023 23/10/2023	100000	111,278	0.45%
55	9.39 % Bihar Sdl 2023 09/10/2023	240000	266,714	0.09%
56	9.39% Karnataka 2023 04.12.2023	50000	55,710	0.17%
57	9.55 % Andhra Pradesh Sdl 2023 11/09/2023	380000	425,776	0.26%
58	9.63% Maharastra Sdl 2024 12/02/2024	500000	564,715	0.14%
59	9.67% Jharkhan Sdl 2024 12/02/2024	200000	225,986	0.54%
60	9.70% Rajastan Sdl 2023 28/08/2023	200000	225,618	0.27%
61	9.70% Uttarakhand 2024 12/03/2024	1240000	1,405,750	0.18%
62	9.84% Bihar Sdl 2024 26/02/2024	1020000	1,162,853	0.23%
	Total (Rs.)	287,130,000	317,525,423	100.00%